

AMENDMENTS

IN THE CLAIMS:

Please amend claims 8 and 16 as follows:

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8. (Amended) The polarizing plate according to claim 1, further comprising a brightness enhancement film attached to the polarizing plate.

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16. (Amended) The liquid crystal display according to claim 9, further comprising a brightness enhancement film attached to the polarizing plate.

Please add new claims 17-22 as follows:

17. A polarizing plate comprising:

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cont a polarizer made of a synthetic resin and protective films attached to both sides of the polarizer, each of said protective films having an amount of plasticizer higher on one side than on an opposite side, wherein sides of the protective films having a same amount of plasticizer are adhered to both sides of the polarizer.

18. A liquid crystal display comprising a liquid crystal cell and a polarizing plate on at least one side of the liquid crystal cell, the polarizing plate comprising a polarizer made of a synthetic resin and protective films, the same protective films being attached to both sides of the polarizer, wherein sides of the protective films having a same amount of plasticizer are adhered to both sides of the polarizer.

19. A method of making a polarizing plate comprising attaching protective films to both sides of a polarizer, wherein, when a FTIR-ATR method is carried out with respect to the both sides of the protective film and a peak intensity (A) in the wavelength range around 1488 cm<sup>-1</sup> of one side, a peak intensity (B) in the wavelength range around 1365 cm<sup>-1</sup> of one side, a peak intensity (A') in the wavelength range around 1488 cm<sup>-1</sup> of another side and a peak intensity (B') in the wavelength range around 1365 cm<sup>-1</sup> of another side are measured, and (C) and (C') are represented by the relationships:  $(A)/(B)=(C)$  and  $(A')/(B')=(C')$ ,  $(C)/(C') \geq 1.2$  is satisfied, and the same sides of the protective films having the (C) and (C') are adhered to both sides of the polarizer.

20. A method of making a liquid crystal display comprising attaching protective films to both sides of a polarizer to form a polarizing plate, wherein, when a FTIR-ATR method is carried out with respect to the both sides of the protective film and a peak intensity (A) in the wavelength range around 1488 cm<sup>-1</sup> of one side, a peak intensity (B) in the wavelength range around 1365 cm<sup>-1</sup> of one side, a peak intensity (A') in the wavelength range around 1488 cm<sup>-1</sup> of another side and a peak intensity (B') in the wavelength range around 1365 cm<sup>-1</sup> of another side are measured, and (C) and (C') are represented by the relationships:  $(A)/(B)=(C)$  and  $(A')/(B')=(C')$ ,  $(C)/(C') \geq 1.2$  is satisfied, and the same sides of the protective films having the (C) and (C') are adhered to both sides of the polarizer, and disposing the polarizing plate on at least one side of a liquid crystal cell.

21. A method of making a polarizing plate comprising attaching protective films to both sides of a polarizer, wherein sides of the protective films having a same amount of plasticizer are adhered to both sides of the polarizer.

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mel* 22. A method of making a liquid crystal display comprising attaching protective films to both sides of a polarizer to form a polarizing plate, wherein sides of the protective films having a same amount of plasticizer are adhered to both sides of the polarizer, and disposing the polarizing plate on at least one side of a liquid crystal cell.

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